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**UNITED STATES DISTRICT COURT**

**NORTHERN DISTRICT OF CALIFORNIA**

In re:  
ANTHONY SCOTT LEVANDOWSKI,  
Reorganized Debtor.

Case Nos. 4:22-cv-02781-YGR;  
4:22-cv-02783-YGR;  
4:22-cv-02786-YGR; and  
4:22-cv-02789-YGR  
(Jointly Administered)

On Appeal from Bankruptcy Court  
Case No. 3:20-bk-30242-HLB

The United States of America, on behalf of  
the Internal Revenue Service, and  
California Franchise Tax Board,

Appellants,

v.  
Peter Kravitz, in his capacity as trustee of  
the Levandowski Residual Liquidation  
Trust, as successor to the Debtor in  
Possession, and Anthony S. Levandowski,

Appellees.

**APPELLEES' REPLY IN  
SUPPORT OF MOTION  
PURSUANT TO FEDERAL  
RULE OF BANKRUPTCY  
PROCEDURE 8009(f) FOR  
ACCEPTANCE OF  
DOCUMENTS FILED UNDER  
SEAL**

[No Hearing Requested]

1 Peter Kravitz, in his capacity as trustee of the Levandowski Residual  
2 Liquidation Trust (the “Trustee” of the “Liquidation Trust”) hereby responds to the  
3 opposition [Docket No. 55] (the “Opposition”) filed by the United States of  
4 America (the “United States”) to the *Motion Pursuant to Federal Rule of*  
5 *Bankruptcy Procedure 8009(f) for Acceptance of Documents Filed Under Seal*  
6 [Docket No. 51] (the “Motion”).<sup>1</sup>

7 Bankruptcy Rule 8009(f) is a procedural mechanism through which an  
8 appellate court accepts documents that already have been sealed. As set forth in  
9 the Motion, the Bankruptcy Court properly granted motions to seal and/or redact  
10 all of the Supplemental Excerpts of Record exhibits referenced therein.<sup>2</sup> The  
11 United States argues that the documents should not remain sealed and/or redacted,  
12 Opposition at 2, but that is not at issue before this Court. The Main Uber Payment  
13 is confidential by order of the Bankruptcy Court. Should the United States wish to  
14 revisit the propriety of the Bankruptcy Court’s grant of that request under section  
15 107(b) of the Bankruptcy Code and Bankruptcy Rule 9018, it should bring an  
16 appropriate motion before the appropriate venue.

17 Because the United States does not challenge the substance of the Motion, it  
18 should be granted. If the Court were to address the appropriateness of the  
19 Bankruptcy Court’s sealing decision, the Trustee requests that the Court issue an  
20 order directing further briefing on that issue so that all parties in interest can  
21 address those issues.

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24 <sup>1</sup> Capitalized terms used but not defined herein shall have the definitions  
contained in the Motion.

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26 <sup>2</sup> The Bankruptcy Court granted a sealing motion with respect to SER Exhibit  
27 2 at Adversary Proceeding Docket No. 66. The transcripts of the hearings held on  
28 March 3, March 10, and March 11, 2022 were sealed as noted in docket text orders  
on March 3 and March 10, respectively. SER Exhibit 10 was sealed pursuant to  
Docket No. 943.

1 Dated: November 28, 2022

**GOODWIN PROCTER LLP**  
**KELLER BENVENUTTI KIM LLP**

2 By: /s/ Dara L. Silveira

3 Dara L. Silveira

4 *Attorneys for Appellees*

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6 **CERTIFICATE OF COMPLIANCE**

7 Pursuant to Federal Rules of Bankruptcy Procedure 8013(f)(3)(C),  
8 8015(a)(6), 8015(f)(2), and 8015(h), the undersigned counsel for the Appellees  
9 hereby certifies that the Reply in Support of Motion Pursuant to Federal Rule of  
10 Bankruptcy Procedure 8009(f) for Acceptance of Documents Filed Under Seal has  
11 been prepared in fourteen (14) point Times New Roman font, and that, based on  
12 the word count function provided by Microsoft Word, the brief contains 312 words  
13 (out of 2,600 maximum), excluding the parts of the brief exempted by Federal Rule  
14 of Bankruptcy Procedure 8015(g).

15 /s/ Dara L. Silveira

16 Dara L. Silveira